

**NOTICE TO INTERESTED PARTIES
OF
SCHOOL EMPLOYEES' RETIREMENT SYSTEM 2-3**

An application is to be made to the Internal Revenue Service for an advance determination on the continued qualification of the following employee pension benefit plan with regard to its amendment and restatement:

Name of Plan: School Employees' Retirement System 2-3

Plan Number: 004

Name and address of applicant:

Washington State Department of Retirement Systems
P. O. Box 48380
Olympia, WA 98504-8380

Applicant EIN: 91-2030361

Name and address of Plan Administrator:

Washington State Department of Retirement Systems
P. O. Box 48380
Olympia, WA 98504-8380

The application will be filed on July 31, 2002 with EP Determinations, Internal Revenue Service, P. O. Box 192, Covington, Kentucky 41012-0192, for an advance determination as to whether the Plan meets the qualification requirements of section 401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment and restatement.

The employees eligible to participate under the Plan generally include all regularly compensated classified employees and appointive and elective officials of a school district or an educational service district who are not eligible for membership in the teachers' retirement system (unless the person is free from the employer's direction and control over the performance of work), with the following exceptions: (1) persons in ineligible positions; (2) persons holding elective offices or persons appointed directly by the governor, unless such person applies for membership during such periods of employment; (3) retirement system retirees, except as applicable upon reemployment; (4) certain persons enrolled in state-approved apprenticeship programs; (5) persons rendering professional services to an employer on a fee, retainer, or contract basis or when the income from these services is less than fifty percent of the gross income received from the person's practice of a profession; (6) employees who are not citizens of the United States, do not reside in the United States, and perform duties outside of the United States; (7) certain employees who are not citizens of the United States and are residents of this state; (8) certain employees who are citizens of the United States and who reside and perform duties for an employer outside of the United States. Eligible positions normally require five or more months of 70 or more hours of compensated employment from September through August.

The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to the EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to the EP Determinations regarding qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to the EP Determinations.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of ten (10) employees or ten percent (10%) of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is ten (10). If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include the following information:

- (1) the name of the Plan, the Plan Number, the name and address of the applicant, and the EIN of the applicant described in this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Pension and Welfare Benefits Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to the EP Determinations must be in writing and received by them by September 14, 2002. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to the EP Determinations to be received by them within fifteen (15) days from the time the Department notifies you that it will not comment on a particular matter, or by September 14, 2002, whichever is later, but not after September 29, 2002. A request to the Department to comment on your behalf must be received by it by August 15, 2002, if you wish

to preserve your right to comment on a matter upon which the Department declines to comment, or by August 25, 2002, if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2002-6. Additional information concerning this application, including, where applicable, an updated copy of the Plan and related trust, the application for determination, any additional documents dealing with the application that have been submitted to the IRS, and copies of section 17 of Revenue Procedure 2002-6 is available at the above company offices during normal working hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)

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